

CHAPTER 72

SECONDARY ROADS

H. F. 79

AN ACT for the relief of taxpayers in 1933, 1934 and 1935 by amending section four thousand six hundred forty-four-c seventeen (4644-c17), four thousand six hundred forty-four-c six (4644-c6), four thousand six hundred forty-four-c seven (4644-c7), four thousand six hundred forty-four-c eleven (4644-c11), four thousand six hundred forty-four-c twelve (4644-c12), four thousand six hundred forty-four-c fifteen (4644-c15), code, 1931, relating to mandatory and optional road levies, and authorizing boards of supervisors in said years: (1) to use motor fuel taxes for secondary road maintenance; (2) to abandon programs for secondary road construction; (3) to set aside road levies made for road purposes in 1932; (4) to abate and remit any or all road taxes levied in 1932 to be collected in 1933; and (5) to limit expenditures for road purposes on secondary roads to necessary maintenance.

Be it enacted by the General Assembly of the State of Iowa:

1 SECTION 1. That section four thousand six hundred forty-four-
2 c seventeen (4644-c17), code, 1931, be amended by striking from lines
3 one (1) and two (2) the words "with the approval of the state budget
4 director".

1 SEC. 2. The board of supervisors of any county which has here-
2 tofore adopted any road construction program under chapter two hun-
3 dred forty (240) of the code, 1931, which included any expenditures
4 for road construction on secondary roads in the years 1933, 1934 and
5 1935, may by resolution, abandon said road construction program for
6 said years 1933, 1934 and 1935.

1 SEC. 3. The board of supervisors of any county in which levies for
2 secondary road purposes were made by the board of supervisors in
3 1932 under sections forty-six hundred forty-four-c six (4644-c6);
4 forty-six hundred forty-four-c seven (4644-c7); forty-six hundred
5 forty-four-c eleven (4644-c11); forty-six hundred forty-four-c twelve
6 (4644-c12); forty-six hundred forty-four-c fifteen (4644-c15), code,
7 1931, or otherwise, may in 1933, by resolution, rescind and set aside
8 said levies for secondary road purposes in whole or in part, or may
9 transfer to the poor fund of such county the whole or part of any
10 moneys collected in 1933, from the levy required under section forty-
11 six hundred forty-four-c fifteen (4644-c15), code of 1931.

1 SEC. 4. The board of supervisors of any county in which road tax
2 levies made by the board of supervisors in 1932 are rescinded or set
3 aside under the authority and permission of section three (3) of this
4 act, shall by resolution, upon the rescinding and setting aside of any
5 levy or levies for secondary road purposes, abate and remit all taxes
6 for the year 1932 collectible in 1933 under said abated or rescinded
7 levies for secondary road purposes.

1 SEC. 5. It shall be the duty of all county treasurers, upon the pass-
2 age of any resolution by the board of supervisors of their respective
3 counties abating road taxes collectible in 1933 under the provisions
4 of this act to correct the tax lists for 1932, to conform to said abate-
5 ment of the taxes of all taxpayers against whom any secondary road
6 levies have been made.

1 SEC. 6. All road taxes, levied for the year 1932, which have been
2 paid to any county treasurer prior to abatement of road tax levies by
3 the board of supervisors, and prior to the correction of the tax lists,
4 under the authority granted by this act, may be refunded, as in cases
5 where taxes have been erroneously paid and provided for in section
6 seventy-two hundred thirty-five (7235), code, 1931.

1 SEC. 7. The boards of supervisors of all counties are authorized
2 to limit total expenditures for maintenance of secondary roads during
3 the years 1933, 1934 and 1935, to the amount of moneys received by
4 the county from allotment of motor fuel taxes received from the state.

1 SEC. 8. In so far as the provisions of this act may conflict with
2 other laws of this state, the provisions of this act shall govern.

1 SEC. 9. This act being deemed of immediate importance shall be
2 in full force and effect from and after its publication in the Mount
3 Pleasant News, a newspaper published at Mount Pleasant, Iowa, and
4 in the Washington Journal, a newspaper published at Washington,
5 Iowa.

House File No. 79. Approved March 16, 1933.

I hereby certify that the foregoing act was published in the Mount Pleasant News
March 20, 1933, and the Washington Journal March 20, 1933.

MRS. ALEX MILLER, *Secretary of State.*

CHAPTER 73

TAXATION. WORKING OUT POLL TAXES

H. F. 191

AN ACT relating to road poll taxes and providing that the payment thereof may be in
cash or labor, and further providing for the collection and expenditure of such tax
and the supervision of such labor; and to amend sections forty-six hundred forty-
four-c fifty-eight (4644-c58), forty-six hundred forty-four-c sixty (4644-c60), forty-six
hundred forty-four-c sixty-one (4644-c61) and forty-six hundred forty-four-c sixty-four
(4644-c64) of the code, 1931.

Be it enacted by the General Assembly of the State of Iowa:

1 SECTION 1. That section forty-six hundred forty-four-c fifty-eight
2 (4644-c58) of the code, 1931, is hereby amended by striking out the
3 word "four" in line one of said section, and inserting in lieu thereof
4 the word "three".

1 SEC. 2. That section forty-six hundred forty-four-c sixty (4644-c60)
2 of the code, 1931, is hereby amended by inserting a comma after
3 the word "person" in line one thereof, and by striking the word "who"
4 in line two thereof; also by striking out the words "local board of
5 equalization" appearing in lines three and four in said section, and
6 inserting in lieu thereof the words "board of supervisors"; also by
7 striking out the words "local board" appearing in line five of said
8 section and inserting in lieu thereof the words "board of supervisors".

1 SEC. 3. That section forty-six hundred forty-four-c sixty-one
2 (4644-c61) of the code, 1931, is hereby amended by striking out the
3 period following the word "fund" in line ten thereof, and by adding
4 the words "for such township."